(vii) Generating companies can sell power on the basis of a suitably structured two part tariff-one part to cover fixed costs and the other to cover variable costs at a prescribed level of performance.

(viii) Guidelines also issued for tariff based competitive bidding (availability based tariff) for thermal power stations.

(ix) Development of captive coal mines permitted as per guidelines of Ministry of Coal in this regard.

(x) Award of power projects, with a few exceptions, through International Competitive Bidding (ICB) route made mandatory from 18.2.1995 onwards.

(xi) Powers for grant of environmental clearance decentralized to the extent feasible.

(xii) Capital cost limits exceeding which tcchno-cconomic clearance is required from the Central Electricity Authority (CEA), raised suitably.

(xiii) Automatic approval for foreign investment without any upper limit.

(xiv) Relaxation of 40% cap on debt exposure by Indian Financial Institutions.

(c) and (d) Naphtha is one of the liquid fuels permitted for use in the generation of electricity. Allocation of naphtha to various States has been fixed at 12,000 MW. Though a few projects has been commissioned using naphtha as a feed stock, naphtha is no longer considered a viable fuel for generation of electricity due to its high cost in the international markets and difficulty of handling.

Depreciation facility to companies using energy saving devices

*157. DR. ALLADI P. RAJKUMAR: Will the Minister of POWER be pleased to state:

(a) whether Government provides substantial depreciation facility to companies using energy saving devices and pollution control facilities and, if so, the details thereof;

(b) whether many companies have been found to be misusing this facility and if so, in what manner; and

(c) the action taken by Government to stop misuse of these facilities by the companies?

. THE MINISTER OF POWER (SHRI SURESH PRABHU): (a) Yes, Sir. The depreciation allowance is allowed @ 100% of the Written Down Value/Cost of the Machinery pertaining to energy saving devices, and Pollution Control equipments in terms of Part (A) of Appendix*! of Income Tax Rules, 1962.

(b) A few cases have been detected in which the companies have been found to be misusing the depreciation facility pertaining to energy devices and pollution control equipment by way of claiming fictitious purchase of assets, by entering into sale and lease back transactions but claiming 100% depreciation on the leased assets.

(c) Whenever such cases arc noticed, suitable action as per the provisions of law arc taken, like selection of the said case for scrutiny or initiation of action under section 147/263 of Income Tax Act, 1%1.

Help to widows of martyred soldiers

†* 158. SHRI JANESHWAR MISHRA: Will the Minister of DEFENCE be pleased to state:

(a) whether Government have formulated any scheme to provide help to widows of martyred soldiers and have created a fund for this purpose;

(b) if so, the details thereof;

(c) whether it is also a fact that no assistance has been extended so far to the families of the soldiers killed by the militants; and

(d) if so, the details of the number of soldiers killed by the militants and assistance, if any proposed to be extended?

THE MINISTER OF DEFENCE (SHRI GEORGE FERNANDES): (a) to (d) A comprehensive package has been

† Original notice of the question was received in Hindi.